

West Valley Fire District



Annual Budget 2022-2023

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Mission Statement



To provide fire and life safety services by providing open government with effective, efficient, and accountable service delivery.

West Valley Fire District Motto
Quality service to community: People serving people

Budget Calendar

2022-2023 Fiscal Year

- 1. Prepare Proposed Budget** March - April
- 2. Appoint Budget Committee Members** - (If needed) April 28
- 3. Publish Notices of Budget Committee Meeting** - (News Register and web) May 6
 - Publish legal notice of budget committee meeting for the purpose of receiving the proposed budget no more than 30 days prior
 - **Publish 2nd Notice** not less than 5 days prior to the budget committee meeting
- 4. Budget Committee Meeting** - (Willamina Station @ 6:00 PM) May 19
 - Budget message and budget document is presented
 - The committee passes a motion recommending the budget and approving an amount or rate of total ad valorem property taxes to be certified
- 5. 2nd Budget Committee Meeting** - (Willamina Station @ 6:00 PM, if needed) as needed
- 6. Publish Notice of Budget Hearing** – (5 – 30 days prior in the News Register) June 15
 - Publish “Notice of Budget Hearing and Financial Summary”
- 7. Hold Budget Hearing** – (Willamina Station @ 6:00 PM) June 23
 - Board of Directors adopt a resolution making appropriations, categorizing and levying property taxes
- 8. Submit Tax Certification Documents** – (LB-50) July 15
 - Two copies to Tax Assessor by July 15

Board & Budget Committee Members

2022-2023 Fiscal Year

BOARD MEMBERS

(4-Year Term)

Mike Alger, Position 1

1200 NE Main St.

Willamina, OR 97396

503-876-2516

willaminameat@gmail.com

Term Expires - July 2023

Connie Brown, Position 2

854 NE E St.

Willamina, OR 97396

971-237-4544

clbrown1954@gmail.com

Term Expires - July 2021

Vacant, Position 3

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Term Expires – July 2023

Jerry George, Position 4

590 NE 4th Place

Willamina, Oregon 97396

971-241-7457

Allgirlsand1man@yahoo.com

Term Expires - July 2025

Roy Whitman, Position 5

975 SW Hill Dr

Willamina, OR 97396

971-237-2057

roy.whitman57@gmail.com

Term Expires - July 2021

BUDGET COMMITTEE

(3-Year Term)

Vacant

Term Expires - July 2024

Vacant

14451 SW Willamina Creek Rd

Term Expires - July 2024

Melissa Ivey

551 NW Willamina Dr.

Willamina, OR 97396

971-237-4900

missyivey7@gmail.com

Term Expires - July 2021

Vacant

Term Expires - July 2023

Vacant

Term Expires - July 2021



Budget Message

2021-2022 Fiscal Year

THE 2022-2023 BUDGET CONSISTS OF ONE FUND

- General Fund

FINANCIAL POLICY FOR 2022-2023

- The Board of Directors beginning July 1, 2019, the Board of Directors (BOD) attempted to establish a new direction encompassed within the approved Intergovernmental Agreement (IGA) between Sheridan, SW Polk and West Valley Fire Districts. The IGA incorporated the following services: administrative, operational and financial. Unfortunately, this direction could not be established and the BOD had to pivot in December 2021.
- The BOD has in place agreements with the Confederated Tribes of Grand Ronde to perform Fire and Emergency Services for the District and an agreement with the City of Willamina to perform administrative services for District. As of January 2022, the District has no personnel.
- The Contingency and Unappropriated Fund balance increased by 25% over last year, which remains less than the anticipated July to November revenue needs. With the projection of less unanticipated expenditures, the Budget Officer anticipates increased budget carryover.
- The budget meets The District's mission, vision and values and the direction of the BOD by allocating for continued contractual services with neighboring and overlapping jurisdictions to provide all necessary Fire District services to its constituents.

PROPOSED GENERAL FUND CHANGES IN THE 2022-2023 FISCAL YEAR

- Revenue: This budget reflects the increase in funds due to the recent levy and continued growth within the District.
- Materials & Services:
 - Contractual services reflects change in how the district will be managed in the coming fiscal year with contracts with Grand Ronde and the City of Willamina
 - Several minor changes in several other line items have occurred

APPARATUS, CAPITAL PURCHASES/ PROJECTS IN THE 2022-2023 FISCAL YEAR

- This budget reflects a \$60,100 payment on the new ambulance.

Property Tax Worksheets

Permanent and Levy Tax Rate - Yamhill County

West Valley Fire District - Fiscal Year 2022-23

1	(PRL) Permanent Rate Limit =	\$1.9536 / \$1000
2	(EAV) Estimated Assessed Value=	\$ 195,634,312.00
3	(TR) Tax Rate (per dollar) =	\$ 0.00195360
4	Amount the Rate would raise (= EAV x TR)	\$ 382,191.19
5	Estimate Measure 5 loss (compression)	\$ (5.44)
6	Tax to be billed	\$ 382,196.63
7	Average Collection Factor	\$ 0.94
8	Taxes Estimated to be Received	\$ 359,264.83
9	Loss Due to discount & uncollectables (line 6 - line 8)	\$ 22,931.80

Property Tax Worksheets

Permanent Tax Rate - Polk

West Valley Fire District - Fiscal Year 2022-23

1	(PRL) Permanent Rate Limit =	\$0.8936 / \$1000
2	(EAV) Estimated Assessed Value=	\$ 152,426,803.00
3	(TR) Tax Rate (per dollar) =	\$ 0.00089360
4	Amount the Rate would raise (= EAV x TR)	\$ 136,208.59
5	Estimate Measure 5 loss (compression)	\$ 2.11
6	Tax to be billed	\$ 136,206.48
7	Average Collection Factor	\$ 1.08
8	Taxes Estimated to be Received	\$ 147,103.00
9	Loss Due to discount & uncollectables (line 6 - line 8)	\$ (10,896.52)

Property Tax Worksheets

Levy Tax Rate - Polk

West Valley Fire District - Fiscal Year 2022-23

1	(PRL) Permanent Rate Limit =	\$1.0600 / \$1000
2	(EAV) Estimated Assessed Value=	\$ 152,426,803.00
3	(TR) Tax Rate (per dollar) =	\$ 0.00106000
4	Amount the Rate would raise (= EAV x TR)	\$ 161,572.41
5	Estimate Measure 5 loss (compression)	\$ 8.06
6	Tax to be billed	\$ 161,564.35
7	Average Collection Factor	\$ 0.94
8	Taxes Estimated to be Received	\$ 151,878.07
9	Loss Due to discount & uncollectables (line 6 - line 8)	\$ 9,686.28

West Valley Fire District

REVENUE

General Fund: Revenue

2022-2023 Fiscal Year

FORMLB-20

RESOURCES GENERAL FUND

West Valley Fire District

Account # and Account Name	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Budget	2022-2023 Proposed Budget Officer	2022-2023 Approved By Budget Committee	2022-2023 Budget Adopted By Governing Body
Beginning Balance			\$ 295,000	\$ 105,000		
Revenue	\$ 800,563	\$ 2,456,188	\$ 1,540,000	\$ 669,400	\$ -	\$ -
4010 Fee for Service	\$ 16,279	\$ -		\$ -		
4011 Fee for Service: Ambulance User Fees	\$ 36,521	\$ 904,699	\$ 600,000	\$ -		
4013 Fee for Service: Conflagration	\$ 32,068	\$ 35,895		\$ -		
4015 Fee for Service: Cost Recovery	\$ 98,190	\$ 3,731		\$ -		
4016 Fee for Service: Fire Suppression Income	\$ 11,027	\$ -		\$ -		
4019 Fee for Service: Fire Med	\$ 27,499	\$ 10,625		\$ -		
4020 Contractual Fees	\$ 9,061		\$ 200,000	\$ -		
4021 Contractual Fees: Confederated Tribes of Grand Ronde	\$ 27,530	\$ 337,500		\$ -		
4024 Contractual Fees: Spirit Mountain Gaming	\$ 60,483	\$ -		\$ -		
4028 Contractual Fees: Contractual Services	\$ 14,569	\$ -		\$ -		
4031 Property Taxes: Current Year Taxes	\$ 10,000	\$ 307,932	\$ 690,000	\$ 506,000		
4032 Property Taxes: Prior Year Taxes	\$ 12,525	\$ 4,182		\$ 5,000		
4035 Property Taxes: Bond Levy	\$ 26,753	\$ 312,428		\$ 151,800		
4036 Property Taxes: Tax Interest	\$ -	\$ 82		\$ 1,500		
4070 Grants	\$ 374,338	\$ 410,706		\$ -		
4085 Other Income: Account Interest		\$ 1,291		\$ 100		
4087 Other Income: Insurance Reimbursements				\$ 4,000		
4088 Other Income: Miscellaneous Income		\$ 73,859	\$ 50,000	\$ 1,000		
4089 Other Income: Surplus Sales		\$ 53,257				
TOTAL	\$ 800,563	\$ 2,456,188	\$ 1,835,000	\$ 774,400	\$ -	\$ -

Line-Item Descriptions

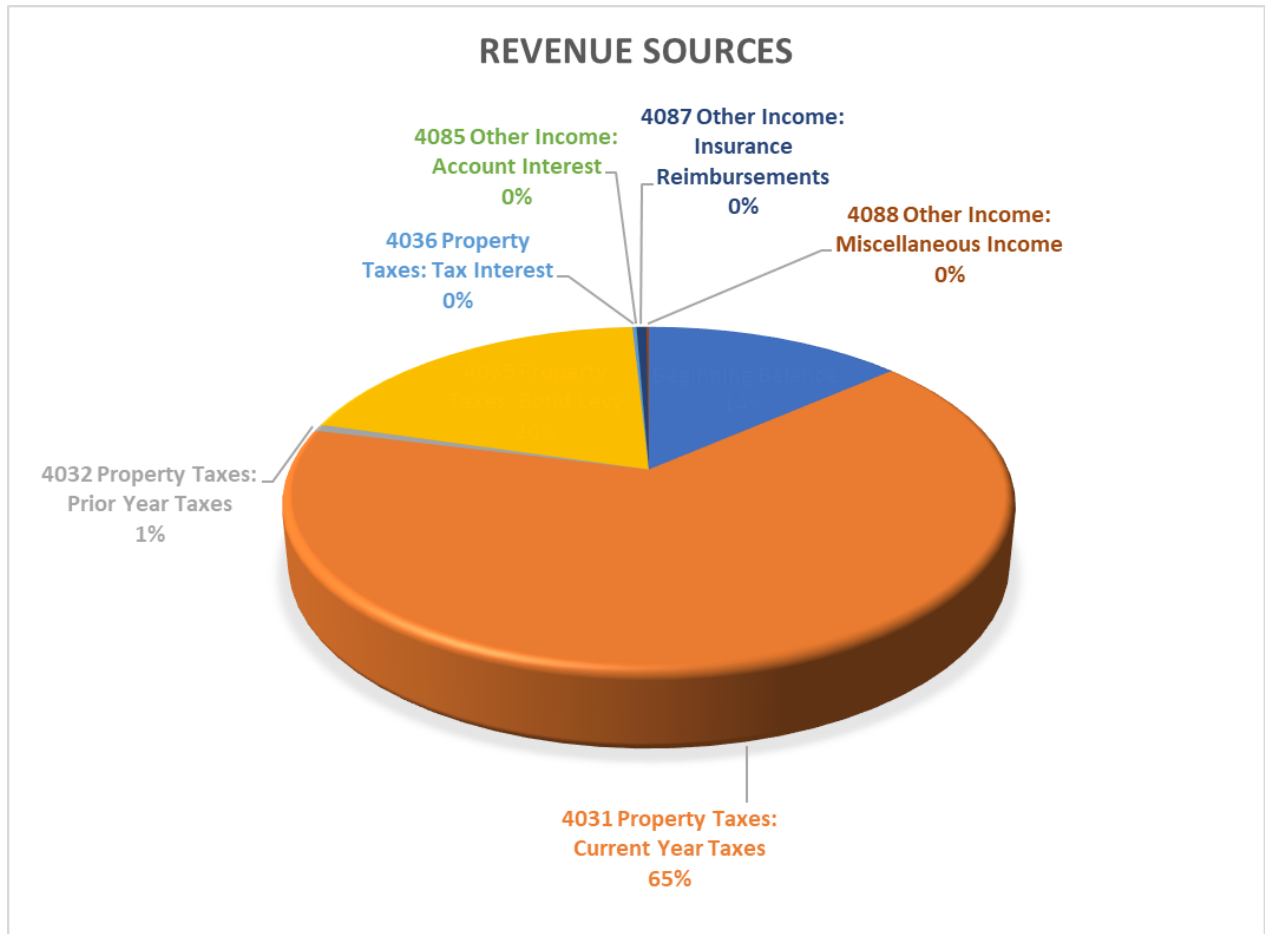
Beginning/Carryover Balance: This is an estimate of the money we expect to carry over from the previous fiscal year.

Misc. Income: This includes income generated from miscellaneous services such as: grant income, interest income, address markers, conflagrations, donations, payments from items sold, and fees charged for various services and classes provided.

Property Taxes: This is the tax money we receive from both Polk and Yamhill Counties under our permanent taxrate. These have been calculated per the property tax worksheet included in the budget. This line includes anticipated taxes generated from the voter approved Levy and includes both current and prioryear taxes.

General Fund: Revenue

2022-2023 Fiscal Year



West Valley Fire District

EXPENDITURE

General Fund: Expenditure

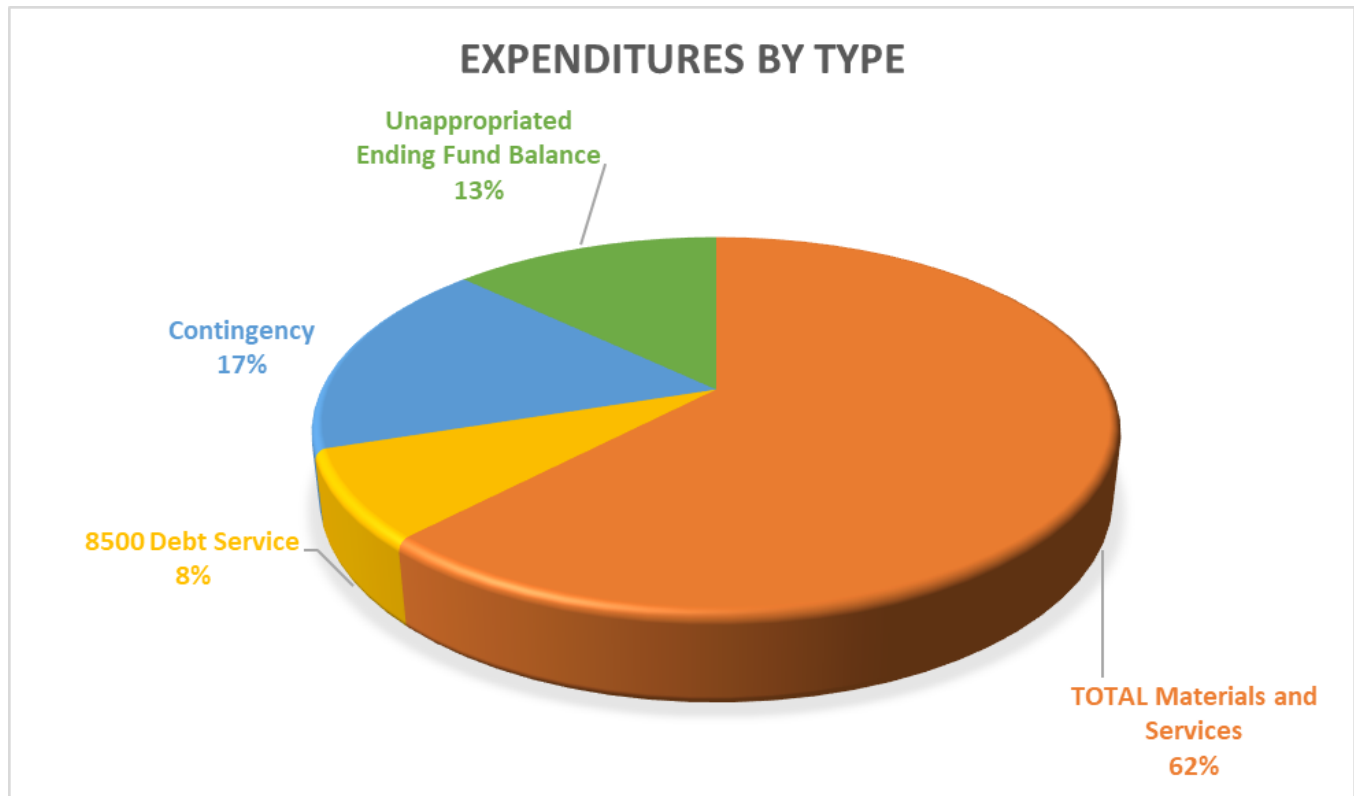
2022-2023 Fiscal Year

FORM
LB-30

REQUIREMENTS SUMMARY

West Valley Fire District

Account # and Account Name	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Budget	2022-2023 Proposed Budget Officer	2022-2023 Approved By Budget Committee	2022-2023 Budget Adopted By Governing Body
Expenses						
TOTAL Personal Services	\$ 399,472	\$ 1,134,527	\$ 894,000	\$ -	\$ -	\$ -
TOTAL Materials and Services	\$ 1,173,282	\$ 1,954,982	\$ 1,640,000	\$ 481,650	\$ -	\$ -
8000 Capital	\$ -	\$ 214,759	\$ 90,000	\$ -	\$ -	\$ -
8500 Debt Service	\$ -	\$ -	\$ -	\$ 60,100	\$ -	\$ -
Contingency	\$ 16,279	\$ 14,000	\$ 30,000	\$ 132,650		
Unappropriated Ending Fund Balance	\$ 9,061	\$ 7,000	\$ 75,000	\$ 100,000		



General Fund: Expenditure

2022-2023 Fiscal Year

Line-Item Descriptions

General Fund Requirements Summary: The LB-30 gives an overview of General Fund expenditures including the sections of Personnel Services, Materials & Services, Capital Outlay, Transfers, Contingency and Unappropriated Ending Fund Balance.

- **Personnel Services:** These are career personnel expenses including wages and fringe benefits. Worker's compensation is based on estimates from our insurance carrier, and our budgeted payroll for this year. The worker's compensation is for both the career and volunteer members.
- **Materials and Services:** These are expenses related to the supplies, equipment, and consumables we use for operations. It also includes services provided by vendors, other organizations or agencies.
- **Capital Outlay:** This is for the purchase of long-term items. There is no capitol purchase included in the General Fund.
- **Transfers to other Funds:** This moves money into Reserve and Special Fund accounts.
- **Contingency:** This is a fund that can be utilized for expenses that could not be foreseen at the time the budget was developed.
- **Unappropriated Ending Fund Balance (UEFB):** This is money set aside for the next year's budget, to fund operations from July 1st until we start receiving tax revenue in November.

West Valley
Fire District

**PERSONNEL
SERVICES**

General Fund: Personnel Services

2022-2023 Fiscal Year

FORM

LB-31

DETAILED REQUIREMENTS GENERAL FUND: PERSONNEL SERVICES

Account # and Account Name	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Budget	2022-2023 Proposed Budget Officer	2022-2023 Approved By Budget Committee	2022-2023 Budget Adopted By Governing Body
Expenses						
Personal Services						
5100 Personal Service	\$ 16,279			\$ -		
5101 Personal Service: Salary and Wage	\$ 36,521	\$ 743,115	\$ 505,000	\$ -		
5102 Personal Service: Part-Time Employees	\$ 32,068		\$ 4,000	\$ -		
5105 Personal Service: Contract Payroll - Wage Acct FF/P OT	\$ 98,190		\$ 45,000	\$ -		
5125 Personal Service: Payroll Tax	\$ 11,027	\$ 57,430	\$ 60,000	\$ -		
5130 Personal Service: Health Insurance	\$ 27,499	\$ 146,122	\$ 132,000	\$ -		
5140 Personal Service: PERS	\$ 9,061	\$ 128,497	\$ 110,000	\$ -		
5150 Personal Service: Worker's Compensation	\$ 27,530	\$ 51,743	\$ 19,000	\$ -		
5600 Personal Service: Volunteer Program	\$ 60,483		\$ 5,000	\$ -		
5801 Travel and Training	\$ 14,569		\$ 14,000	\$ -		
5805 Travel and Training: Travel Expenses	\$ 43,720	\$ 1,221		\$ -		
5807 Travel and Training: Fire / EMS Training	\$ 10,000	\$ 6,399		\$ -		
5815 Travel and Training: Board Training	\$ 12,525	\$ -		\$ -		
TOTAL Personal Services	\$ 399,472	\$ 1,134,527	\$ 894,000	\$ -	\$ -	\$ -

General Fund: Personnel Services

2022-2023 Fiscal Year

Line-Item Descriptions

Line Staff: These positions embody the career response force including Firefighter EMTs and Firefighter/Paramedics. Along with the volunteers, this group represents the operational staffing for daily maintenance, facility upkeep and the emergency response personnel.

Overtime: Those hours worked by non-exempt personnel in addition to their normally scheduled hours.

Part-Time: Used to hire an EMT- Driver or Paramedic on occasion to keep the ambulance staffed. This will also be used to match the SDAO Internship Grant if awarded.

Workers Compensation: This is based on estimates from our insurance carrier and our budgeted payroll for this year.

Health Insurance: AD&D, Medical, Dental, Vision, Life, and prescription insurance. This is based on estimates from our insurance carrier.

Payroll Taxes: State and federal payroll taxes including social security, medicare, unemployment, workers benefit fund, and transit tax.

PERS: This is the Oregon Public Employees Retirement System, which we pay into for career employees.

West Valley
Fire District

**MATERIALS
&
SERVICES**

General Fund: Materials & Services

2022-2023 Fiscal Year

FORM
LB-31

DETAILED REQUIREMENTS GENERAL FUND: MATERIALS & SERVICES

West Valley Fire District

Account # and Account Name	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Budget	2022-2023 Proposed Budget Officer	2022-2023 Approved By Budget Committee	2022-2023 Budget Adopted By Governing Body
Materials and Services						
6010 Operations: Dispatch Services	\$ 374,338	\$ 22,500	\$ 35,000	\$ -		
6351 Operations: Facility Maintenance: Facility Maintenance Station 180		\$ 39,114	\$ 27,000	\$ 2,000		
6352 Operations: Facility Maintenance: Facility Maintenance Station 182		\$ 452		\$ 2,000		
6353 Operations: Facility Maintenance: Facility Maintenance Station 183		\$ 18,382		\$ 2,000		
6400 Operations: General Supplies		\$ 83,711	\$ 46,000	\$ -		
6407 Operations: General Supplies: Office Supplies				\$ 7,000		
6409 Operations: General Supplies: Janitorial Supplies				\$ 1,000		
6411 Operations: General Supplies: EMS Supplies			\$ 74,000	\$ 1,000		
6500 Operations: PPE & Uniforms		\$ 14,862	\$ 9,000	\$ -		
6611 Operations: Utilities: Station 180: Water / Sewer			\$ 32,000	\$ 3,000		
6612 Operations: Utilities: Station 180: Phone / Internet / TV				\$ 4,000		
6613 Operations: Utilities: Station 180: Natural Gas / Propane				\$ 3,000		
6614 Operations: Utilities: Station 180: Electricity				\$ 7,500		
6615 Operations: Utilities: Station 180: Garbage				\$ 1,000		
6622 Operations: Utilities: Station 182: Water / Sewer				\$ 400		
6624 Operations: Utilities: Station 182: Electricity				\$ 100		
6631 Operations: Utilities: Station 183: Water / Sewer				\$ 1,000		
6623 Operations: Utilities: Station 183: Phone / Internet / TV				\$ 100		
6635 Operations: Utilities: Station 183: Electricity				\$ 1,200		
6636 Operations: Utilities: Station 183: Garbage				\$ 250		
6638 Operations: Utilities: Station 183: Natural Gas / Propane				\$ 800		
Sub-Total Operations	\$ 374,338	\$ 179,021	\$ 223,000	\$ 37,350	\$ -	\$ -
IGA	\$ 16,279	\$ 445,191	\$ -	\$ -		
7001 IGA: IGA Administration	\$ 36,521	\$ 10,292	\$ -	\$ -		
7002 IGA: Admin OT	\$ 32,068	\$ -	\$ 7,000	\$ -		
7003 IGA: Contractual Agreement	\$ 98,190	\$ -	\$ 400,000	\$ -		
7004 IGA: Contractual Agreement - Willamina	\$ -	\$ -	\$ -	\$ 57,600		
7005 IGA: Contractual Agreement - Grand Ronde	\$ -	\$ -	\$ -	\$ 250,000		
Subtotal - IGA	\$ 183,058	\$ 455,483	\$ 407,000	\$ 307,600	\$ -	\$ -
7100 Professional Services	\$ 11,027	\$ -	\$ 98,000	\$ 14,000		
7111 Professional Services: Billing Service	\$ 27,499	\$ 54,935		\$ 27,000		
7112 Professional Services: Auditors	\$ 9,061	\$ 8,150		\$ 7,000		
7114 Professional Services: Financial Consulting	\$ 27,530	\$ -		\$ 30,000		
7115 Professional Services: Attorney	\$ 60,483	\$ 25,632		\$ 6,500		
7116 Professional Services: Member Physicals, Testing, Vaccines	\$ 14,569	\$ 2,371		\$ -		
7117 Professional Services: Insurance	\$ 43,720	\$ 4,851		\$ 5,000		
7118 Professional Services: Contracted Services	\$ 10,000	\$ 71,848		\$ 40,000		
7119 Professional Services: Elections	\$ 12,525	\$ 1,896		\$ -		
7120 Professional Services: Community Relations		\$ 1,397		\$ 500		
Subtotal - Professional Services	\$ 216,414	\$ 171,080	\$ 98,000	\$ 130,000	\$ -	\$ -
7221 Administration: Publication Subscriptions, Ads & Publishing		\$ 7,961		\$ 4,700		
7225 Administration: Banking Fees		\$ 856		\$ 2,000		
8070 Grant Expense			\$ 18,000			
9998 For SW Polk & Sheridan		\$ 6,055		\$ -		
Subtotal - Admin Services	\$ -	\$ 14,872	\$ 18,000	\$ 6,700	\$ -	\$ -
TOTAL Materials and Services	\$ 1,173,282	\$ 1,954,982	\$ 1,640,000	\$ 481,650	\$ -	\$ -

General Fund: Materials & Services

2022-2023 Fiscal Year

Line-Item Descriptions

General Supplies: Consumable supplies used in fire suppression and rescues. This also provides for supplies for rehab of firefighters. This includes office supplies and printer/copier requirements, and janitorial supplies. This includes computers and other information technology needs. This is used to purchase awards and incentives for our personnel.

Operations and Utilities: Water, Sewer, Telephone, Natural Gas, Propane, Electricity, Garbage, Internet, TV and Cellphones

Facility Maintenance: This covers the maintenance of facilities and all related items including supplies and maintenance contracts for the facilities. Examples, HVAC system, garage door, building improvements, septic, floors, landscaping care, paint, appliances, plumbing and electrical.

Professional Services: This includes auditor's charges, services of an attorney, and costs for conducting elections. Contracts for user fee billing services and FireMed management. Pre-placement physicals, employee medical testing, and vaccinations. Membership health/fitness and employee assistance programs. Advertising and publishing of notices and public education. Fees associated with contracted services like; Active 911, CrewSense, Lexipol, ESO and others. Any other contracts for services.

Travel & Training: Travel expenses incurred with meetings, trainings, conferences and seminars. This may include meals, hotels, and transportation. Fire & EMS training expenses, recertification fees, and attendance of conferences and seminars. Fees for contracted training services such as Target Solutions. Consumable and non-consumable supplies and equipment for training.

Insurance: This is our general property, liability, bond and crime, flood, and vehicle insurance.

Miscellaneous: Memberships in professional organizations and subscriptions to professional publications. Banking fees. Smoke detectors and other fire prevention supplies. Business and community relations projects and expenditures. Address markers for citizens.

Dispatch Services: Contracted service from dispatch service (YCOM and WVCC). This covers expenses related to operating on the county radio system.

Personal Protective Equipment (PPE) & Uniforms: Clothing issued to protect our personnel working under emergency conditions in structural/wildland fire and EMS. Uniforms for all personnel.

Equipment: Purchase of communications equipment like portable/mobile radios, pagers and MDCs. Fire hose, hand tools, power tools and other fire related equipment. Includes purchases of new or updated EMS equipment. Any other needed equipment purchases.

Student Resident Volunteer Program: This line item is used for the student resident volunteer program

Conflagration Expenses: This includes expenses associated with conflagration responses. Items like fuel, food, etc.

West Valley Fire District

CAPITAL OUTLAY And Debt Service

General Fund: Capital Outlay

2022-2023 Fiscal Year

FORM
LB-31

DETAILED REQUIREMENTS GENERAL FUND: CAPITAL OUTLAY

West Valley Fire District

Account # and Account Name	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Budget	2022-2023 Proposed Budget Officer	2022-2023 Approved By Budget Committee	2022-2023 Budget Adopted By Governing Body
Expenses						
8000 Capital	\$ -	\$ 214,759	\$ 90,000	\$ -	\$ -	\$ -
8500 Debt Service	\$ -	\$ -	\$ -	\$ 60,100	\$ -	\$ -

Capital Outlay: This is for the purchase of long-term items. There is no capital payment for the new ambulance purchase included in the General Fund.

Debt Service: This is the amount of the payments on the ambulance purchased in 2021.